

**Credit for Small Employer Pension Plan
Startup Costs**

► **Attach to your tax return.**

OMB No. 1545-1810

2005

Attachment
Sequence No. **130**

Identifying number

Part I Current Year Credit (Members of controlled groups or businesses under common control, see instructions.)

1	Qualified startup costs incurred during the tax year. Do not enter more than \$1,000	1									
2	Enter one-half of line 1	2									
3	Form 8881 credits from pass-through entities:										
	<table><tr><td>If you are a—</td><td>Then enter the Form 8881 credits from—</td></tr><tr><td>a Shareholder</td><td>Schedule K-1 (Form 1120S) box 13, code F, G, or U</td></tr><tr><td>b Partner</td><td>Schedule K-1 (Form 1065) box 15, code F, G, or U</td></tr></table>	If you are a—	Then enter the Form 8881 credits from—	a Shareholder	Schedule K-1 (Form 1120S) box 13, code F, G, or U	b Partner	Schedule K-1 (Form 1065) box 15, code F, G, or U	3			
If you are a—	Then enter the Form 8881 credits from—										
a Shareholder	Schedule K-1 (Form 1120S) box 13, code F, G, or U										
b Partner	Schedule K-1 (Form 1065) box 15, code F, G, or U										
4	Add lines 2 and 3	4									
5	Current year credit. Enter the smaller of line 4 or \$500	5									

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

6	Regular tax before credits:				
	• Individuals. Enter the amount from Form 1040, line 44				
	• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return				6
	• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return				
7	Alternative minimum tax:				
	• Individuals. Enter the amount from Form 6251, line 35				
	• Corporations. Enter the amount from Form 4626, line 14				7
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56				
8	Add lines 6 and 7				8
9a	Foreign tax credit	9a			
b	Credits from Form 1040, lines 48 through 54	9b			
c	Possessions tax credit (Form 5735, line 17 or 27)	9c			
d	Nonconventional source fuel credit (Form 8907, line 23)	9d			
e	Other specified credits (see instructions)	9e			
f	Add lines 9a through 9e	9f			
10	Net income tax. Subtract line 9f from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15	10			
11	Net regular tax. Subtract line 9f from line 6. If zero or less, enter -0-	11			
12	Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)	12			
13	Tentative minimum tax (see instructions):				
	• Individuals. Enter the amount from Form 6251, line 33				
	• Corporations. Enter the amount from Form 4626, line 12				
	• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 54	13			
14	Enter the greater of line 12 or line 13	14			
15	Subtract line 14 from line 10. If zero or less, enter -0-	15			
16	Credit allowed for the current year. Enter the smaller of line 5 or line 15 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 15 is smaller than line 5, see instructions	16			